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भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, May 27, 2019

S.O.28 .-In exercise of the powers conferred by clause (b) of sub-rule (1) and sub-rule (4) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government hereby makes the following amendments in this department's notification number F.4(4)FD/Tax/2015-226 dated 09.3.2015, as amended from time to time, namely:-

AMENDMENTS

In the said notification, the existing clause 13 relating to rates of agriculture land having area upto 1000 sq. meter shall be substituted by the following, namely:-

"13. Rates of agriculture land having area upto 1000 sq. meter situated within the limits of periphery belt of urban areas

Rates of agriculture land having area upto 1000 sq. meter situated in urban areas or urbanisable limits or in periphery belt of urban areas as defined in section 90-A of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956), shall be equal to the rates of residential land of that area.

Explanation: (i) The above rates shall be applicable on the instrument of sale.

(ii) Where in the instrument of sale of agriculture land the numbers of buyers are more than one and share of any buyer is 1000 square meter or less, value of such share of land shall be calculated at the rate of residential land of that area.

13-A. Rates of agriculture land having area upto 500 sq. meter situated outside the limits of periphery belt of urban areas

Rates of agriculture land having area upto 500 sq. meter situated outside the periphery belt of urban areas as defined in section 90-A of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956), shall be equal to the rates of residential land of that area.

Explanation: (i) The above rates shall be applicable on the instrument of sale.

(ii) Where in the instrument of sale of agriculture land the numbers of buyers are more than one and share of any

- buyer is 500 square meters or less, value of such share of land shall be calculated at the rate of residential land of that area.
- (iii) Valuation of the agriculture land having area of more than 500 sq. meters situated outside the periphery belt of urban areas shall be calculated at the rate of agriculture land of that area if the instrument relating to such land is executed prior to 12.02.2018 and matter for adjudication of stamp duty on such instrument is pending before Collector (Stamps).
- (iv) Stamp duty already paid on the instruments mentioned in explanation (iii) above shall not be refunded."

[No.F.2(24)FD/Tax/2017-09]
By order of the Governor,
Bishnu Charan Mallick,
Jt. Secretary to the Government.

Government Central Press, Jaipur.